

**SCHEDULE A****Form 740-NP**Commonwealth of Kentucky  
REVENUE CABINET**KENTUCKY SCHEDULE A  
ITEMIZED DEDUCTIONS**

► Attach to Form 740-NP. ► See instructions.

**1998**

Enter name(s) as shown on Form 740-NP, page 1.

Your Social Security Number

Do not include expenses reimbursed or paid by others.				
<b>Medical and Dental Expenses</b>	1. Medical and dental expenses .....	1		
	2. Enter amount from Form 740-NP, line 5 .....	2		
	3. Multiply the amount on line 2 by 7.5% (.075). Enter result .....	3		
	4. <b>Total medical and dental.</b> Subtract line 3 from line 1. If zero or less, enter -0- .....	4		
<b>Taxes</b> <i>Note:</i> Sales and use taxes are not deductible.	5. Local income taxes (do not include state income tax) .....	5		
	6. Real estate taxes .....	6		
	7. Personal property taxes .....	7		
	8. Other taxes (list) .....	8		
	9. <b>Total taxes.</b> Add the amounts on lines 5 through 8. Enter here .....	9		
<b>Interest Expense</b> <i>Note:</i> Personal interest is not deductible.	10. Home mortgage interest and points reported to you on federal Form 1098 .....	10		
	11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) .....	11		
	12. Points not reported to you on federal Form 1098 (see instructions for special rules) .....	12		
	13. Investment interest (attach federal Form 4952 if required) .....	13		
	14. <b>Total interest.</b> Add the amounts on lines 10 through 13. Enter here .....	14		
<b>Contributions</b> <i>Note:</i> For any contribution of \$250 or more, see instructions.	15. Contributions by cash or check .....	15		
	16. Other than cash or check (attach federal Form 8283 if over \$500) .....	16		
	17. Carryover from prior year .....	17		
	18. <b>Total contributions.</b> Add the amounts on lines 15 through 17. Enter here .....	18		
<b>Casualty and Theft Losses</b>	19. Enter amount from attached federal Form 4684, Section A, line 16 .....	19		
	20. Enter amount from Form 740-NP, line 5 .....	20		
	21. Multiply the amount on line 20 by 10% (.10). Enter result .....	21		
	22. <b>Total casualty or theft loss(es).</b> Subtract line 21 from line 19. If zero or less, enter -0- .....	22		
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	23. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal Form 2106 or 2106-EZ if applicable) list .....	23		
	24. Tax preparation fees .....	24		
	25. Other (investment, safe deposit box, etc.) list .....	25		
	26. Add the amounts on lines 23, 24 and 25. Enter here .....	26		
	27. Enter amount from Form 740-NP, line 5 .....	27		
	28. Multiply the amount on line 27 by 2% (.02). Enter result .....	28		
	29. <b>Total.</b> Subtract line 28 from line 26. If zero or less, enter -0- .....	29		
<b>Other Miscellaneous Deductions</b>	30. Other (see instructions) list .....	30		
<b>Total Itemized Deductions</b>	31. Add the amounts on lines 4, 9, 14, 18, 22, 29 and 30. Enter here .....	31		
<ul style="list-style-type: none"><li>• If the amount on Form 740-NP, line 5, exceeds \$124,500 (\$62,250 if married filing separate returns), skip lines 32 through 35 and complete the limitation schedule on the reverse of this form; or</li><li>• If married filing separate returns, or spouse is not filing a Kentucky return, complete lines 32 through 35 below. If single or married filing jointly, enter total deductions (line 31 above) on Form 740-NP, line 8(a).</li></ul>				
	32. Enter your income from Form 740-NP, line 5 .....	32		
	33. Enter joint or combined <i>federal</i> Adjusted Gross Income .....	33		
	34. Divide line 32 by line 33. Enter percentage .....	34		%
	35. Multiply line 31 by line 34. This is your portion of total itemized deductions. Enter here and on Form 740-NP, line 8(a) .....	35		